

## SELF-EMPLOYED INDIVIDUALS SOCIAL CONTRIBUTION (CSG) RETURN

The Mauritius Revenue Authority (MRA) informs all Self-Employed individuals that they have the option to submit the Social Contribution (CSG) Return and pay the Contribution either **in advance on an annual basis, or monthly**.

Where the self-employed opts to submit the Return and pay the Contribution on an annual basis, the deadline for the submission of the return and the payment of the Contribution for the year ending 30 June 2023 is **01 August 2022**.

### 1. Annual Social Contribution (CSG) Returns

A Self-Employed individual who opts to submit the Return and pay the Social Contribution in advance on an **Annual Basis** for the year ending 30 June 2023, is required to compute the Social Contribution payable on the basis of his/her net income from business/profession for the year ended 30 June 2022. He/She will, thereafter, not be entitled to change that option.

### 2. Monthly Social Contribution (CSG) Return

A self-employed individual who opts to submit the Returns and pay the Social Contribution for the months of July 2022 to June 2023, monthly, may opt to compute the Social Contribution payable –

- (a) on the basis of his/her net income from business/profession for the year ended 30 June 2022; or
- (b) on the basis of the actual net income from business/profession of the corresponding month.

Once a self-employed individual has exercised the above option with respect to a month, he/she will not be entitled to change that option for that month.

He/She may opt differently for any subsequent month.

Monthly returns and payment of Social Contribution, with respect to a month, are required to be submitted/paid not later than the end of the following month.

The necessary facilities for the submission of the above returns and to effect the necessary payments are already available on MRA website: [www.mra.mu](http://www.mra.mu)

The MRA also informs all self-employed individuals that failure to submit the Social Contribution and failure to pay the Social Contribution may result into a disqualification for any financial assistance that may otherwise be payable to the Self-Employed.

For further information, kindly visit MRA website: [www.mra.mu](http://www.mra.mu), or phone MRA helpdesk on **207 6000** during working hours.